

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 5 April 2021

for

British Aid Committee for the  
Bikur Cholim Hospital - Jerusalem

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for the Year Ended 5 April 2021

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Report of the Trustees  
for the Year Ended 5 April 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity is constituted by deed, and its objects are to raise funds to provide financial assistance to the Bikur Cholim Hospital, Jerusalem, Israel.

The policy of the committee continues to be to develop fund raising activities to maximise the assistance that can be given to The Bikur Cholim Hospital, Jerusalem, Israel. On occasion the charity goes by the name of 'Friends of the Bikur Cholim Hospital, Jerusalem'.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The Committee consider that the performance of the charity this year to be satisfactory. Remittances to and disbursements for the Hospital, for the year end, totalled £26,500 (2020: £28,650) which is just reward for the continued support of a considerable number of willing helpers who give their services voluntarily.

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

The constitution does not refer to powers to make and hold investments using the general funds of the charity, but no such investments are presently held.

Fund raising activity continued throughout the year yielding donations and the occasional legacy for which we are extremely grateful.

All support is given by voluntary helpers. The administrative costs are kept to a minimum enabling a very high proportion of gross income to be remitted for the benefit of the Bikur Cholim Hospital, Jerusalem, Israel.

Funds available are sufficient to permit the Committee to continue in operation in the medium term and look forward to continued commitment from our loyal supporters.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, the deed of trust, and constitutes an unincorporated registered charity. The charity was established by a trust deed dated 24 October 1958 and is administered by the Committee.

### **Statement of Non-Executive Committee Members' responsibilities**

In preparing financial statements giving a true and fair view, the committee should follow best practice and:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The executive committee are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

230271

British Aid Committee for the  
Bikur Cholim Hospital - Jerusalem

Report of the Trustees  
for the Year Ended 5 April 2021

**Principal address**

C/O Shaare Zedek UK  
4 Theobald Court  
Theobald Street  
Borehamwood  
Hertfordshire  
WD6 4RN

**Trustees**

A M Sorkin Chairman of Sole Corporate Trustee  
A L Stechler Treasurer of Sole Corporate Trustee

**Independent Examiner**

Pollock Accounting Ltd  
3 - 4 Sentinel Square  
London  
NW4 2EL

**Bankers**

Barclays Bank plc  
Golders Green Branch  
London NW11 8NP

Approved by order of the board of trustees on 6 January 2022 and signed on its behalf by:

A L Stechler - Trustee

**Independent examiner's report to the trustees of British Aid Committee for the Bikur Cholim Hospital - Jerusalem**

I report to the charity trustees on my examination of the accounts of British Aid Committee for the Bikur Cholim Hospital - Jerusalem (the Trust) for the year ended 5 April 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Pollock  
Chartered Institute of Management Accountants  
Pollock Accounting Ltd  
3 - 4 Sentinel Square  
London  
NW4 2EL

6 January 2022

British Aid Committee for the  
Bikur Cholim Hospital - Jerusalem

Statement of Financial Activities  
for the Year Ended 5 April 2021

	Notes	5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		26,500	28,650
<b>EXPENDITURE ON</b>			
Raising funds	2	865	835
<b>Charitable activities</b>			
Bikur Cholim Hospital - Jerusalem		24,000	28,550
<b>Total</b>		<u>24,865</u>	<u>29,385</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>1,635</u>	<u>(735)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		(327)	408
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,308</u></u>	<u><u>(327)</u></u>

The notes form part of these financial statements

British Aid Committee for the  
Bikur Cholim Hospital - Jerusalem

Balance Sheet  
5 April 2021

	Notes	5.4.21 Unrestricted fund £	5.4.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	2,500	-
Cash at bank		488	513
		<u>2,988</u>	<u>513</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,680)	(840)
		<u>1,308</u>	<u>(327)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		1,308	(327)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,308</u>	<u>(327)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>1,308</u>	<u>(327)</u>
<b>FUNDS</b>	8		
Unrestricted funds		1,308	(327)
<b>TOTAL FUNDS</b>		<u>1,308</u>	<u>(327)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 January 2022 and were signed on its behalf by:

A L Stechler - Trustee

Notes to the Financial Statements  
for the Year Ended 5 April 2021

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. RAISING FUNDS**

**Raising donations and legacies**

	5.4.21	5.4.20
	£	£
Support costs	865	835
	<u>          </u>	<u>          </u>



Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	28,650
<b>EXPENDITURE ON</b>	
Raising funds	835
<b>Charitable activities</b>	
Bikur Cholim Hospital - Jerusalem	28,550
<b>Total</b>	29,385
<b>NET INCOME/(EXPENDITURE)</b>	(735)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	408
<b>TOTAL FUNDS CARRIED FORWARD</b>	(327)

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 6 April 2020 and 5 April 2021	1,171
<b>DEPRECIATION</b>	
At 6 April 2020 and 5 April 2021	1,171
<b>NET BOOK VALUE</b>	
At 5 April 2021	-
At 5 April 2020	-

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21	5.4.20
	£	£
Trade debtors	2,500	-
	<u>2,500</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21	5.4.20
	£	£
Other creditors	1,680	840
	<u>1,680</u>	<u>840</u>

8. MOVEMENT IN FUNDS

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
<b>Unrestricted funds</b>			
Bikur Cholim Hospital	(327)	1,635	1,308
	<u>(327)</u>	<u>1,635</u>	<u>1,308</u>
<b>TOTAL FUNDS</b>	<u>(327)</u>	<u>1,635</u>	<u>1,308</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Bikur Cholim Hospital	26,500	(24,865)	1,635
	<u>26,500</u>	<u>(24,865)</u>	<u>1,635</u>
<b>TOTAL FUNDS</b>	<u>26,500</u>	<u>(24,865)</u>	<u>1,635</u>

Comparatives for movement in funds

	At 6.4.19	Net movement in funds	At 5.4.20
	£	£	£
<b>Unrestricted funds</b>			
Bikur Cholim Hospital	408	(735)	(327)
	<u>408</u>	<u>(735)</u>	<u>(327)</u>
<b>TOTAL FUNDS</b>	<u>408</u>	<u>(735)</u>	<u>(327)</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Bikur Cholim Hospital	28,650	(29,385)	(735)
<b>TOTAL FUNDS</b>	<u>28,650</u>	<u>(29,385)</u>	<u>(735)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
<b>Unrestricted funds</b>			
Bikur Cholim Hospital	408	900	1,308
<b>TOTAL FUNDS</b>	<u>408</u>	<u>900</u>	<u>1,308</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Bikur Cholim Hospital	55,150	(54,250)	900
<b>TOTAL FUNDS</b>	<u>55,150</u>	<u>(54,250)</u>	<u>900</u>

**9. RELATED PARTY DISCLOSURES**

On 19 December 2019 Shaare Zedek UK (charity number 1143272) was appointed the sole corporate trustee of the charity.